

Form **MW 507** **Employee's Maryland Withholding Exemption Certificate**

Rev. 7/1/88
 Comptroller of the Treasury, Income Tax Division, Annapolis, Maryland 21411 • Phone (301) 974-3739

Print your full name	Your social security number
Address (Including zip code)	Resident of County or Baltimore City
1. Total number of exemptions you are claiming from worksheet below	
2. Additional withholding per pay period under agreement with employer	
3. I claim exemption from withholding because (see instructions below and check boxes below that apply)	
<input type="checkbox"/> last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and <input type="checkbox"/> this year I do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld. If you checked both boxes above, enter "Exempt" here If you entered "Exempt", are you a full-time student? <input type="checkbox"/> yes <input type="checkbox"/> no	
4. Certification of Non-Residence in the State of Maryland (see instructions on reverse side) I certify that I am not domiciled in the State of Maryland and that I do not maintain a place of abode within Maryland. I further certify that my permanent residence is:	
City, town, or post office address	County
State	
Enter "Exempt" here	
Under the penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on Line 1 above or if claiming exemption from withholding, that I am entitled to claim the exempt status on Line 3 or Line 4 (whichever applies).	
Employee's Signature	Date
Employer's name and address (Including zip code) (For Employer's Use Only)	Employer Identification No.

----- Detach along this line -----

Worksheet and Instructions

Line 1

1. Number of personal exemptions (total exemptions on lines A, C and D of the Federal W-4 or W-4A worksheet) _____
2. Number of additional exemptions for dependents over 65 years of age
3. Number of additional exemptions for estimated itemized deductions, alimony payments, allowable child care expenses, qualified retirement contributions, business losses, moving expenses and employee business expenses for the year
4. Total—Add Lines 1 through 3 and enter here and on Line 1 (Form MW 507)

Exemptions for Dependents—To qualify as your dependent, you must be entitled to an exemption for the dependent on your Federal Income Tax Return for the corresponding taxable year.

Additional Exemptions for Dependents Over 65 Years of Age—An additional exemption is allowed for dependents who are 65 years of age or older.

Additional Exemptions—You may claim additional withholding for estimated itemized deductions, alimony payments, allowable child care expenses, qualified retirement contributions, business losses, moving expenses, and employee business expenses for the year. One additional withholding exemption is permitted for each \$1,100 of estimated itemized deductions, or adjustments to income that exceeds the standard deduction allowance.

Note: Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,000 and a maximum of \$2,000 for each taxpayer.

Line 2

Additional Withholding Per Pay Period Under Agreement with Employer—If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on Line 2.

of the United States, is required to file a Federal income tax return with the Internal Revenue Service.

Line 3

Who May Claim the Exemption from Withholding of Income Tax—You may be entitled to claim an exemption from the withholding of Maryland income tax if: (a) last year you did not owe any Maryland income tax and had a right to a full refund of any tax withheld; and (b) this year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld. If you are eligible to claim this exemption, your employer will not withhold Maryland income tax from your wages.

Every resident individual of Maryland who is not required to file a Federal income tax return because of insufficient gross income for Federal income tax purposes is required by law to file a Maryland income tax return if the "addition modifications" to Federal adjusted gross income increase the Maryland income of such individual to an amount whereby a Federal return would have been required on a like amount of gross income.

Requirements for Filing Form 502/503—Generally, an income tax return must be filed with the State of Maryland by every individual resident of this State who, by the laws

Expiration and Requirement for Revocation of the Exemption—This certificate will expire on April 30, following the taxable year, in the case of an employee who files his/her income tax return on a calendar year basis, or on the last day of the fourth month following the close of the taxable year in the case of an employee who files his/her income tax return on a fiscal year basis. You must revoke this exemption within 10 days if, on any day during the